

Paul S. Bliley, Jr., VSB #13973

Williams Mullen

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Richmond, VA 23218-1320

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Counsel to Palm Beach Count

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.)
) Jointly Administered
)

**RESPONSE OF HONORABLE ANNE M. GANNON,
TAX COLLECTOR IN AND FOR PALM BEACH COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Anne M. Gannon, Tax Collector in and for Palm Beach County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Anne M. Gannon, Tax Collector in and for Palm Beach County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 1901 Okeechobee Boulevard, West Palm Beach, Florida; 515 N. Congress Avenue, Boynton Beach, Florida; 1400 Glades Road, Suite 140, Boca Raton, Florida and 10570 Forest Hill Boulevard, Wellington, Florida as of January 1, 2009.

2. Attached hereto as Exhibit A is a concise statement of General Counsel on behalf of the Tax Collector, who is a person with personal knowledge of the relevant facts in support of

this response, which statement sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a DR-489, Tax Roll Certification approved by the Florida Department of Revenue on July 29, 2009, representing the foundation upon which the 2009 truth in millage (TRIM Notice) is based.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

James M. Brako
General Counsel, Palm Beach County Tax Collector
P.O. Box 3715
West Palm Beach, Florida 33402-3715
Phone: (561) 355-2142
Fax: (561) 355-1110
Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009 James M. Brako, General Counsel
Palm Beach County Tax Collector
In and for Palm Beach County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Phone: (804) 783-6448
Fax: (804) 783-6507
pbiley@williamsmullen.com
Counsel for Tax Collector in and for Palm Beach County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

6799216_1.DOC

EXHIBIT A

I have personal knowledge as General Counsel for the Tax Collector for Palm Beach County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Gary R. Nikolits, Property Appraiser in and for Palm Beach County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.

/s/ James Brako

James M. Brako, General Counsel
Palm Beach County Tax Collector

Document Page 5 of 9
NOTICE OF PROPOSED PROPERTY TAXESTANGIBLE PERSONAL PROPERTY
ACCOUNT NUMBER 078787-JOE-74407

PHYSICAL LOCATION OF PROPERTY:

1901 OKEECHOBEE BLVD

2009 PROPOSED AD VALOREM TAXES

DO NOT
PAY
THIS IS
* NOT *
A BILL
TAXES FOR THE
YEAR IF NO BUDGET
CHANGE IS MADE

The taking authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposal at the hearing.

TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:	YOUR PROPERTY TAXES FOR THE YEAR IF NO BUDGET CHANGE IS MADE
PB COUNTY	15831.54	16111.59	PALM BEACH COUNTY (561) 355-3996 9/08 6:00 PM 301 N OLIVE AVE 6TH FL WEST PALM BEACH 33401	16111.59
PUBLIC SCHOOLS BY STATE LAW BY LOCAL BOARD	2051.43	2035.02	PBC SCHOOL BOARD (561) 434-8837 9/09 5:05 PM 3300 FOREST HILL BLVD WEST PALM BEACH 33406	2071.72
CITY	3162.07	3253.91	WEST PALM BEACH (561) 822-1310 9/14 5:01PM 401 CLEMATIS STREET WEST PALM BEACH 33401	3543.98
SFWMD EVERGLADES CONST. PROJ. Independent Special F.I.N.D.	223.91	198.35	SO FLA WTR MGT DIST (561) 686-8800 9/09 5:15PM 3301 GUN CLUB ROAD WEST PALM BEACH 33406	229.07
CHILD SERV	147.44	33.17	FL INLAND NAVIG DIST (561) 627-3386 9/24 6:00PM 21 S. CYPRESS STREET FELLSMERE 32948	38.33
HEALTH	251.67	255.93	CHILDRENS SV COUNCIL (561) 740-7000 9/10 6:00PM 2300 HIGH RIDGE RD BOYNTON BEACH 33426	255.93
Voter approved Debt payments	147.45	124.80	PBC HEALTH CARE DIST (561) 659-1270 9/10 5:15 PM 324 DATURA ST STE 401 WEST PALM BEACH 33401	124.80
COUNTY DBT	77.27	80.66		80.66
SCHOOL DBT	0.00	0.00		0.00
CITY DBT	136.04	142.32		142.32
TOTAL AD VALOREM PROPERTY TAXES	8941.31	8975.40		9408.49
COLUMN 1	COLUMN 2	SEE REVERSE SIDE FOR EXPLANATIONS	COLUMN 3	

YOUR PROPERTY VALUE LAST YEAR	YOUR PROPERTY VALUE THIS YEAR
443830	396013
443830	396013
25000	25000
0	0
418830	374106



IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: Tangible Personal Property (561) 355-2996

GOVERNMENTAL CENTER - 5th FLOOR
301 N. OLIVE AVE.
WEST PALM BEACH, FLORIDA 33401

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER'S OFFICE. YOUR PETITION MUST BE FILED WITH THE CLERK OF THE VALUE ADJUSTMENT BOARD ON OR BEFORE: 14-SEP-09 5:00 PM AT 301 N. OLIVE AVENUE, WEST PALM BEACH, FLORIDA 33401

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT.

2009 PROPOSED AD VALOREM TAXES			
LEVYING AUTHORITY	TELEPHONE NUMBER	RATE	ASSESSED AMOUNT
TOTAL NON-AD VALOREM			



DO NOT PAY

THIS IS NOT A BILL

078787 JOE 74407 TG
CIRCUIT CITY # 862TAX DEPT
PO BOX 42304
RICHMOND VA 23242 2304

EXHIBIT B

Digitized by srujanika@gmail.com

TANGIBLE PERSONAL PROPERTY ACCOUNT NUMBER 121052-CDM-08983			2009 PROPOSED AD VALOREM TAXES	
PHYSICAL LOCATION OF PROPERTY: 515 N CONGRESS AVE			The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax charge and budget PRIOR TO TAKING FINAL ACTION.	
TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD: THESE DATES AND LOCATIONS ARE SUBJECT TO CHANGE YEAR IF NO BUDGET CHANGE IS MADE	
PB COUNTY	1514.95	1554.78	PALM BEACH COUNTY (561) 355-3996 9/08 6:00 PM 301 N OLIVE AVE 6TH FL WEST PALM BEACH 33401	1554.78
PUBLIC SCHOOLS BY STATE LAW BY LOCAL BOARD	1962.45	1963.16	PBC SCHOOL BOARD (561) 434-8837 9/09 5:05 PM 3300 FOREST HILL BLVD WEST PALM BEACH 33406	1998.56
CITY	2586.40	2612.77	CITY OF BOYNTON BEACH (561) 742-6310 9/14 6:30PM 100 E BOYNTON BCH BLVD BOYNTON BEACH 33435	2792.50
SFWMD EVERGLADES CONST. PROJ. <small>Independent Special</small>	191.33	191.34	SO FLA WTR MGT DIST (561) 686-8800 9/09 5:15PM 3301 GUN CLUB ROAD WEST PALM BEACH 33406	220.98
F.I.N.D.	13.92	13.95	FL INLAND NAVIG DIST (561) 627-3386 9/24 6:00PM 21 S. CYPRESS STREET FELLSMERE 32948	14.17
CHILD SERV	240.75	246.89	CHILDRENS SV COUNCIL (561) 740-7000 9/10 6:00PM 2300 HIGH RIDGE RD BOYNTON BEACH 33426	246.89
HEALTH	399.76	409.85	PBC HEALTH CARE DIST (561) 659-1270 9/10 5:15 PM 324 DATURA ST STE 401 WEST PALM BEACH 33401	409.85
Voter approved Debt payments COUNTY DBT SCHOOL DBT CITY DBT	73.92	77.81		77.81
	10.00	10.00		10.00
	10.02	.00		.00
TOTAL AD VALOREM PROPERTY TAXES		7994.75	7995.02	8302.65
COLUMN 1		COLUMN 2	SEE REVERSE SIDE FOR EXPLANATIONS	
COLUMN 3				

YOUR PROPERTY VALUE LAST YEAR	425663	MARKET VALUE	382,914
	425663	ASSESSED VALUE	382,914
	25000	EXEMPTIONS	25,000
	0	PENALTY	0
	400663	TAXABLE VALUE	357,914



IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: Tangible Personal Property (561) 355-2895

GOVERNMENTAL CENTER - 5th FLOOR
301 N. OLIVE AVE.
WEST PALM BEACH, FLORIDA 33401

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER'S OFFICE. YOUR PETITION MUST BE FILED WITH THE CLERK OF THE VALUE ADJUSTMENT BOARD ON OR BEFORE: 14-SEP-09 5:00 PM AT 301 N. OLIVE AVENUE, WEST PALM BEACH, FLORIDA 33401

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT.

2003 PROPOSED TAXES BY VALOREX ASSESSED			
LEVYING AUTHORITY	TELEPHONE NUMBER	RATE	ASSESSED AMOUNT
TOTAL NON-AD VALOREM			

DO NOT PAY

121052 CDM 08983 TG
CIRCUIT CITY #3237
TAX DEPT
PO BOX 42304
RICHMOND VA 23242 2304

EXHIBIT

6

TANGIBLE PERSONAL PROPERTY ACCOUNT NUMBER 147318-BMM-06154			2009 PROPOSED AD VALOREM TAXES	DO NOT PAY THIS IS NOT A BILL
PHYSICAL LOCATION OF PROPERTY:			The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax charge and budget PRIOR TO TAKING FINAL ACTION.	
1400 GLADES RD STE 140			Each taxing authority may AMEND OR ALTER its proposal at the hearing.	
TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
PB COUNTY	12298.19	13101.56	PALM BEACH COUNTY (561) 355-3996 9/08 6:00 PM 301 N OLIVE AVE 6TH FL WEST PALM BEACH 33401	13370.56
PUBLIC SCHOOLS BY STATE LAW BY LOCAL BOARD	4402.30	4255.88	PBC SCHOOL BOARD (561) 434-8837 9/09 5:05 PM 3300 FOREST HILL BLVD WEST PALM BEACH 33406	4332.62
CITY	27144.36	29437.25	CITY OF BOCA RATON (561) 393-7850 9/14 6:00PM 201 W PALMETTO PK RD BOCA RATON 33432	25821.39
SFWMD EVERGLADES CONST. PROJ. <small>Independent Special Districts</small>	480.50	414.90	SO FLA WTR MGT DIST (561) 686-8800 9/09 5:15PM 3301 GUN CLUB ROAD WEST PALM BEACH 33406	479.05
F.I.N.D.	311.01	261.77	FL INLAND NAVIG DIST (561) 627-3386 9/24 6:00PM 21 S. CYPRESS STREET FELLSMERE 32948	301.72
CHILD SERV	540.09	535.22	CHILDRENS SV COUNCIL (561) 740-7000 9/10 6:00PM 2300 HIGH RIDGE RD BOYNONTON BEACH 33426	535.22
HEALTH	895.55	888.50	PBC HEALTH CARE DIST (561) 659-1270 9/10 5:15 PM 324 DATURA ST STE 401 WEST PALM BEACH 33401	888.50
BOCA BEACH <small>your approved debt</small> COUNTY DBT SCHOOL DBT CITY DBT	731.62	699.48	GR BOCA BCH PK DIST (561) 417-4599 09/15 5:15PM 300 S MILITARY TRL BOCA RATON 33486	700.03
	165.83	168.68		168.68
	100.00	100.00		100.00
	256.79	249.15		249.15
TOTAL AD VALOREM PROPERTY TAXES	15812.69	14959.89		15498.46
COLUMN 1	COLUMN 2	SEE REVERSE SIDE FOR EXPLANATIONS	COLUMN 3	

YOUR PROPERTY VALUE LAST YEAR	YOUR PROPERTY VALUE THIS YEAR
923795	800912
923795	800912
25000	25000
0	0
898795	775912



IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: Tangible Personal Property (561) 355-2896

GOVERNMENTAL CENTER - 5th FLOOR
301 N. OLIVE AVE.
WEST PALM BEACH, FLORIDA 33401

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2009 PROPOSED NON-AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	TELEPHONE NUMBER	RATE	ASSESSED AMOUNT
TOTAL NON-AD VALOREM			



DO NOT PAY

THIS IS NOT A BILL

EXHIBIT

B

147318 BMM 06154 TG
CIRCUIT CITY #3405
TAX DEPT
PO BOX 42304
RICHMOND VA 23242 2304

NOTICE OF PROPOSED TAXES

TANGIBLE PERSONAL PROPERTY ACCOUNT NUMBER 155047-WEL-73486			2009 PROPOSED AD VALOREM TAXES		DO NOT PAY THIS IS * NOT * A BILL
PHYSICAL LOCATION OF PROPERTY: 10570 FOREST HILL BLVD			The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and other taxing authorities on the proposed tax charge and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposal at the hearing.		
TAXING AUTHORITY	YOUR PROPERTY VALUE LAST YEAR	YOUR PROPOSED BUDGET CHANGE IF MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:		YEAR IF NO BUDGET CHANGE IS MADE
PB COUNTY FIRE/RESCUE LIBRARY	1646.44 1440.59 2431.70	1952.30 1477.73 2121.38	PALM BEACH COUNTY (561) 355-3996 9/08 6:00 PM 301 N OLIVE AVE 6TH FL WEST PALM BEACH 33401		1856.40 1477.73 2121.38
PUBLIC SCHOOLS BY STATE LAW BY LOCAL BOARD	2391.86 1067.06	2343.88 1067.06	PBC SCHOOL BOARD (561) 434-8837 9/09 5:05 PM 3300 FOREST HILL BLVD WEST PALM BEACH 33406		2386.14 1067.06
CITY	1142.70	1196.51	WELLINGTON (561) 791-4000 9/15 7:00PM 12794 W. FOREST HILL BL WELLINGTON 33414		1191.51
SFWMD EVERGLADES CONST. PROJ. <small>Independent Special Districts</small>	261.96 43.66	228.45 38.90	SO FLA WTR MGT DIST (561) 686-8800 9/09 5:15PM 3301 GUN CLUB ROAD WEST PALM BEACH 33406		262.91 43.66
F.I.N.D.	16.93	14.70	FL INLAND NAVIG DIST (561) 627-3386 9/24 6:00PM 21 S. CYPRESS STREET FELLSMERE 32948		16.92
CHILD SERV	293.44	294.77	CHILDRENS SV COUNCIL (561) 740-7000 9/10 6:00PM 2300 HIGH RIDGE RD BOYNTON BEACH 33426		294.77
HEALTH	487.11	493.33	PBC HEALTH CARE DIST (561) 659-1270 9/10 5:15 PM 324 DATURA ST STE 401 WEST PALM BEACH 33401		483.16
Voter approved Debt payments					
COUNTY DBT	90.10	92.90			92.90
SCHOOL DBT	0.00	0.00			0.00
LIBRARY DBT	22.32	23.42			23.12
TOTAL AD VALOREM PROPERTY TAXES	9427.88	9336.07			9538.14
COLUMN 1	COLUMN 2	SEE REVERSE SIDE FOR EXPLANATIONS		COLUMN 3	

YOUR PROPERTY VALUE LAST YEAR	YOUR PROPERTY VALUE THIS YEAR
513334	152305
513334	152305
25000	25000
0	0
488334	427325



IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: Tangible Personal Property (561) 355-2896

GOVERNMENTAL CENTER - 5th FLOOR
301 N. OLIVE AVE.
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2009 PROPOSED NON-AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	TELEPHONE NUMBER	RATE	ASSESSED AMOUNT
TOTAL NON-AD VALOREM			



DO NOT PAY

THIS IS NOT A BILL

155047 WEL 73486 TG
CIRCUIT CITY #3525
TAX DEPT
PO BOX 42304
RICHMOND VA 23242 2304

EXHIBIT B

EXHIBIT C



TAX ROLL CERTIFICATION

I, GARY R. NIKOLITS, Property Appraiser of

PALM BEACH

County hereby certify that:

The real property tax roll of this county and that of the taxing authorities therein, included in these recapitulations, complies with all statutory and regulatory requirements and reflects all the following:

- a. A brief description of the property for purposes of location.
- b. The just value (using the factors in section 193.011, F.S.) of all property.
- c. When property is wholly or partially exempt, a categorization of such exemptions (i.e., identification by category).
- d. When property is classified so it is assessed other than under s. 193.011, F.S., the value according to its classified use and its value as assessed under s. 193.011, F.S.
- e. Other data as required by s.193.114, F.S., and s.193.11422, F.S., in the form and format required by the Department of Revenue.

The personal property tax roll of this county and that of the taxing authorities therein, included in these recapitulations, complies with all statutory and regulatory requirements and reflects all the following:

- a. A code reference to the tax returns showing the property.
- b. The just value (using the factors in s.193.011, F.S.) for all property.
- c. When property is wholly or partially exempt, a categorization of exemptions identified by category.
- d. Other data as required by s.193.114, F.S., and s.193.11422, F.S., in the form and format required by the Department of Revenue.

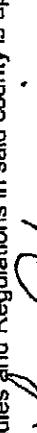
Submit this form to the Department of Revenue by July 1. (s. 193.1142(1), F.S.)

June 19th, 2009
Date

FLORIDA DEPARTMENT OF REVENUE


Gary R. Nikolits
Signature, Property Appraiser

The Tax Roll Certification submitted by you for the 2009 Tax Roll for Palm Beach County, Florida and that of the taxing authorities therein, included in these recapitulations, containing total assessment valuation of all properties as required by Florida Statutes and Department of Revenue Rules and Regulations in said county is approved, subject to conditions in the attached letter, if any.


Signature for Department of Revenue

July 29, 2009
Date

RECEIVED
JUN 22 2009
DEPARTMENT OF REVENUE
PROPERTY TAX ADMINISTRATION